



PUBLIC NOTICE

Federal Communications Commission
445 12th St., S.W.
Washington, D.C. 20554

Jan 6 14 2006

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DA 06-15
Released: January 4, 2006

PETITION OF BELLSOUTH CORPORATION, AT&T INC., AND QWEST CORPORATION REQUESTING MODIFICATION OF RAO LETTER 12

PLEADING CYCLE ESTABLISHED

WC Docket No. 05-352

COMMENTS DUE: February 1, 2006

REPLY COMMENTS DUE: February 22, 2006

On December 5, 2005, BellSouth Corporation, AT&T Inc., and Qwest Corporation ("Joint Petitioners") filed a petition asking the Commission to modify RAO Letter 12¹ to eliminate, at the earliest possible date, the \$1 million materiality threshold applicable to Joint Cost audits and ARMIS filings.² Joint Petitioners believe the public interest would best be served if large incumbent LECs use the same materiality standard for both Generally Accepted Accounting Principles ("GAAP") and Commission regulatory purposes.³ In the alternative, Joint Petitioners request that the Commission adopt a percentage-based materiality threshold, rather than an absolute number, for both individual items and aggregate discrepancies for a given reporting period.⁴

¹ See RAO Letter 12, 3 FCC Rcd 2454 (Apr. 11, 1988); as revised, 3 FCC Rcd 4401 (July 20, 1988); further revised, 5 FCC Rcd 6783 (Oct. 23, 1990) ("2nd Revised RAO Letter 12"); Errata, DA 90-1507, rel. Oct. 23, 1990.

² Petition of BellSouth Corporation, AT&T Inc., and Qwest Corporation Requesting Modification of RAO Letter 12 (filed Dec. 5, 2005)(*Petition*).

³ *Id.* at 1-2.

⁴ *Id.* at 11.

Interested parties may file comments on or before **February 1, 2006** and reply comments on or before **February 22, 2006**. Comments may be filed using the Commission's Electronic Comment Filing System (ECFS) or by filing paper copies.⁵ Comments filed through the ECFS can be sent as an electronic file via the Internet to <http://www.fcc.gov/e-file/ecfs.html>. Generally, only one copy of an electronic submission must be filed. In completing the transmittal screen, commenters should include their full name, U.S. Postal Service mailing address, and the applicable docket or rulemaking number, in this case, **WC Docket No. 05-352**. Parties may also submit an electronic comment by Internet e-mail. To get filing instructions for e-mail comments, commenters should send an e-mail to ecfs@fcc.gov, and should include the following words in the body of the message, "get form <your e-mail address>." A sample form and directions will be sent in reply. Parties who choose to file by paper must file an original and four copies of each filing. Filings can be sent by hand or messenger delivery, by commercial overnight courier, or by first-class or overnight U.S. Postal Service mail (although we continue to experience delays in receiving U.S. Postal Service mail). **Parties are strongly encouraged to file comments electronically using the Commission's ECFS.**

The Commission's contractor, Natek, Inc., will receive hand-delivered or messenger-delivered paper filings for the Commission's Secretary at 236 Massachusetts Avenue, N.E., Suite 110, Washington, D.C. 20002.

- The filing hours at this location are 8:00 a.m. to 7:00 p.m.
- All hand deliveries must be held together with rubber bands or fasteners.
- Any envelopes must be disposed of before entering the building.
- Commercial overnight mail (other than U.S. Postal Service Express Mail and Priority Mail) must be sent to 9300 East Hampton Drive, Capitol Heights, MD 20743.
- U.S. Postal Service first-class mail, Express Mail, and Priority Mail should be addressed to 445 12th Street, SW, Washington, D.C. 20554.

All filings must be addressed to the Commission's Secretary, Marlene H. Dortch, Office of the Secretary, Federal Communications Commission, Room TW-A325, 445 12th Street, SW, Washington, D.C. 20554. Parties should also send a copy of their filings to Kim Yee, Pricing Policy Division, Wireline Competition Bureau, Federal Communications Commission, Room 6-C242, 445 12th Street, SW, Washington, D.C. 20554, or by e-mail to kim.yee@fcc.gov. Parties shall also serve one copy with the Commission's copy contractor, Best Copy and Printing, Inc. (BCPI), Portals II, 445 12th Street, SW, Room CY-B402, Washington, D.C. 20554, (202) 488-5300, or via e-mail to fcc@bcpiweb.com.

The petition and comments and reply comments filed by participating parties will be available for public inspection and copying during business hours at the FCC Reference Information Center, Portals II, 445 12th Street, SW, Room CY-A257, Washington, D.C. 20554. The documents may also be purchased from BCPI, telephone (202) 488-5300, facsimile (202) 488-5563, TTY (202) 488-5562, or by e-mail at fcc@bcpiweb.com.

⁵ See *Electronic Filing of Documents in Rulemaking Proceedings*, GC Docket No. 97-113, Report and Order, 13 FCC Rcd 11322 (1998).

This matter shall be treated as a "permit-but-disclose" proceeding in accordance with the Commission's *ex parte* rules.⁶ Persons making oral *ex parte* presentations are reminded that memoranda summarizing the presentations must contain summaries of the substance of the presentations and not merely a listing of the subjects discussed. More than a one- or two-sentence description of the views and arguments presented generally is required.⁷ Other requirements pertaining to oral and written presentations are set forth in section 1.1206(b) of the Commission's rules.⁸

For further information, contact Kim Yee of the Pricing Policy Division, Wireline Competition Bureau at (202) 418-0805.

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⁶ 47 C.F.R. § 1.1200 *et seq.*

⁷ *See* 47 C.F.R. § 1.1206(b)(2).

⁸ 47 C.F.R. § 1.1206(b).



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⁷ See 47 C.F.R. § 1.1206(b)(2).

⁸ 47 C.F.R. § 1.1206(b).